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OF COUNSEL
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SURFACE TRANSPORTATION BOARD

January 8, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423

Contract 3-5602

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of December 16, 2009, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor: American Railcar Leasing LLC
620 North Second Street
St. Charles, Missouri 63301

[Lessee: Terra Nitrogen Limited Partnership
Terra Centre
600 Fourth Street
Sioux City, IA 51102]

Section Chief
January 8, 2010
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A description of the railroad equipment covered by the enclosed document is:

29 railcars within the series ACFX 094494 and ACFX 094523 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal stroke extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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MEMORANDUM OF LEASE

SURFACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Terra Nitrogen Limited Partnership, a Delaware Limited Partnership ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

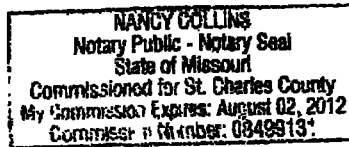
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

By: *Umesh Choksi*
Name: Umesh Choksi
Title: CFO & Treasurer

STATE OF MISSOURI)
) ss.:
COUNTY OF ST. CHARLES)

On this 16th day of Dec, 2009, before me, personally appeared Umesh Choksi, to me personally known, who being by me duly sworn, says that he resides at St. Louis County, Missouri and is the CFO & Treasurer of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



Nancy Collins
Notary Public
My commission expires on 8/2/2012

Schedule A

Equipment

Terra Nitrogen Limited Partnership

Contract 3-5602 dated 2/8/07

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Tank	ACFX	094494
	Tank	ACFX	094496
	Tank	ACFX	094497
	Tank	ACFX	094498
	Tank	ACFX	094499
	Tank	ACFX	094500
	Tank	ACFX	094501
	Tank	ACFX	094502
	Tank	ACFX	094503
	Tank	ACFX	094504
	Tank	ACFX	094505
	Tank	ACFX	094506
	Tank	ACFX	094507
	Tank	ACFX	094508
	Tank	ACFX	094509
	Tank	ACFX	094510
	Tank	ACFX	094511
	Tank	ACFX	094512
	Tank	ACFX	094513
	Tank	ACFX	094514
	Tank	ACFX	094515
	Tank	ACFX	094516
	Tank	ACFX	094517
	Tank	ACFX	094518
	Tank	ACFX	094519
	Tank	ACFX	094520
	Tank	ACFX	094521
	Tank	ACFX	094522
	Tank	ACFX	094523

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated:

1/4/2010



Robert W. Alvord